



DEFENSE LOGISTICS AGENCY
DEFENSE ENERGY SUPPORT CENTER
8725 JOHN J. KINGMAN ROAD, SUITE 4950
FORT BELVOIR, VIRGINIA 22060-6222

IN REPLY
REFER TO

JUL 03 2002

DESC-CPA

CONTRACTING INSTRUCTION (CI): 02-09
MEMORANDUM FOR CI Distribution

SUBJECT: Tax Issues

This CI is issued to assist contracting personnel regarding various required tax certificates. There is an ongoing effort to resolve this and other tax related problems by DESC. DESC is also working to provide a centralized location for tax exemption certificate information. This information will be included in Part 29 of the DEPI.

This CI is the initial effort to post the first tax related form to the Q drive for use by CBU personnel. The form is the **Notification Certificate of Taxable Fuel Registrant (Form 637)**, DESC Form 29.1. An explanation of the form is included in the enclosed DEPI coverage.

This CI is effective immediately and expires upon inclusion in the DEPI. Point of contact is Cheryl Creason, extension 8471.

KEVIN M. AHERN
Center Senior Procurement Official

Attachment:
DEPI coverage



SUBPART 29.2 FEDERAL EXCISE TAXES

29.202 General exemptions

(101) Tax exemption certificates

(a) Notification Certificate of Taxable Fuel Registrant (Form 637)

The Internal Revenue Service (IRS) requires fuel suppliers to register with the IRS using an **Application for Registration For Certain Excise Tax Activities, IRS Form 637**. In certain cases, in order for a supplier to sell to the U.S. Government tax exempt, the seller (supplier) and purchaser (DESC) must each have a 637 registration. The U.S. Government is deemed registered by Treasury Regulation 48.4101-1 (a)(2)

DESC may be asked to validate its registration at the request of a supplier. If a supplier requests a copy of the DESC 637 registration number, the Contracting Officer (CO) shall complete the DESC tailored version of the IRS Form 637, DESC Form 29.1, as found on the Q drive at C/Forms. Include the supplier's name, address and Tax Identification Number (TIN). The TIN is also known as the Federal Employer Identification Number (FEIN). Small companies with no employees may use the owner's social security number. The CO may request this number from the supplier if it is not already available. The CO shall sign the completed form, mail a copy to the supplier and place a copy in the contract file.

NOTIFICATION CERTIFICATE OF TAXABLE FUEL REGISTRANT (FORM 637)

TO:

Name of Entity receiving certificate

Address of Entity receiving certificate

Federal Employer Identification Number (FEIN#) of Entity receiving certificate

The undersigned taxable registrant ("Registrant") hereby certifies under penalties of perjury that Registrant is registered by the Internal Revenue Service with registration number (the Federal Government is deemed registered by Treasury Regulation Section 48.4101-1(a)(2)) and that Registrant's registration has not been revoked or suspended by the Internal Revenue Service.

Registrant understands that the fraudulent use of this certificate may subject Registrant and all parties making such fraudulent use of this certificate to a fine or imprisonment, or both, together with the costs of prosecution.

FROM:

Defense Energy Support Center

Name of Registrant

54-1176365

Federal Employer Identification Number (FEIN#)

8725 John J. Kingman Rd., Fort Belvoir, VA 22060-6222

Address of Registrant

Signature and date signed

Printed or typed name of person signing & Office Symbol

CONTRACTING OFFICER

Title of person signing

DESC 29.1 (IRS 637 Tailored)